

## Message Text

UNCLASSIFIED

PAGE 01 STATE 150286  
ORIGIN L-03

INFO OCT-01 AF-10 ISO-00 CPR-02 TRSE-00 AID-05 CA-01  
/022 R

DRAFTED BY L/M:HFSHAMWELL,JR:CEK  
APPROVED BY L/M:KEMALMBORG  
S/CPR:MKEATING  
AF/W:JLEWIS  
AF/EX:;SALAZAR

-----046904 140335Z /62

P 132327Z JUN 78  
FM SECSTATE WASHDC  
TO AMEMBASSY BAMAKO PRIORITY

UNCLAS STATE 150286

E.O. 11652: N/A

TAGS:OGEN, AFIN, PDIP, ML

SUBJECT: LEVY OF MALIAN TAX AGAINST DIPLOMATIC MISSIONS

REF: A) BAMAKO 2069, B) BAMAKO 2364

1. REF A REQUESTED INSTRUCTIONS FROM DEPT. CONCERNING  
PROPOSED LETTER TO EMB. SUPPLIERS INDICATING REFUSAL OF  
EMB. TO COMPLY WITH IMPOSITION OF SALES TAX ON PURCHASES OF  
VARIOUS GOODS AND SERVICES. DEPT. CAN CONFIRM THAT MALI  
MISSIONS TO WASHINGTON AND NEW YORK ARE EXEMPT FROM SALES  
TAXES IN THE DISTRICT OF COLUMBIA AND NEW YORK ON OFFICIAL  
PURCHASES (FYI: VIRGINIA AND MARYLAND DO NOT GRANT EXEMP-  
TIONS TO MISSIONS FOR THESE PURCHASES BUT DO EXEMPT INDIVID-  
UAL DIPLOMATS THROUGH WHOM PURCHASES CAN BE MADE. END FYI)  
EMB. IS ADVISED HOWEVER THAT FOREIGN DIPLOMATS ARE REQUIRED  
TO PAY AIRPORT DEPARTURE TAXES AND TAX ON COST OF AIR  
TRAVEL SINCE THESE CHARGES ARE CONSIDERED TO BE USER FEES  
UNCLASSIFIED

UNCLASSIFIED

PAGE 02 STATE 150286

BY THE IRS.

2. DEPT. APPROVES PROPOSED LETTER TO MISSION SUPPLIERS  
EXCEPT THAT IT IS RECOMMENDED THAT THE LAST SENTENCE OF  
PARA 2 BE DELETED. THE DEPT. BELIEVES THAT IT IS UN-  
NECESSARY IN VIEW OF OTHER CONTENTS OF THE LETTER TO STATE  
A COMMITMENT TO REIMBURSE SUPPLIERS FOR TAXES THEY ARE RE-

QUIRED TO PAY UNDER CIRCUMSTANCES UNDER WHICH MISSION AGREES  
THAT TAXES ARE PROPERLY CHARGEABLE VIS-A-VIS MISSION TRANS-  
ACTIONS. MAXIMUM FLEXIBILITY SHOULD BE PRESERVED ON THIS  
POINT THOUGH MISSION IS FREE TO ADVISE SUPPLIERS THAT IT WILL  
NEGOTIATE WITH THE GOM RESPECTING PROPER INTERPRETATION  
OF INTERNATIONAL LAW. DEPT. SUGGESTS THAT THE BEST APPROACH  
TO GOM BE ONE ON ONE, CITING ARTICLE 23 OF VIENNA CONVEN-  
TION AS WELL AS ARTICLE 34, AS APPROPRIATE, UNLESS THE  
DIPLOMATIC CORPS CAN ORGANIZE EFFECTIVELY TO APPROACH THE  
GOM ON A POINT BASIS. CHRISTOPHER

UNCLASSIFIED

NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** DIPLOMATIC MISSIONS, TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 13 jun 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978STATE150286  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** HFSHAMWELL,JR:CEK  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780247-0869  
**Format:** TEL  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780663/aaaaccpt.tel  
**Line Count:** 73  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** a7b6bc89-c288-dd11-92da-001cc4696bcc  
**Office:** ORIGIN L  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 BAMAKO 2069, 78 BAMAKO 2364  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 2367193  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** LEVY OF MALIAN TAX AGAINST DIPLOMATIC MISSIONS  
**TAGS:** OGEN, AFIN, PDIP, ML  
**To:** BAMAKO  
**Type:** TE  
**vdkgvwkey:** odb://SAS/SAS.dbo.SAS\_Docs/a7b6bc89-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014